

# LIQUOR ACCOUNTANT ROLE

## Role Summary

The Liquor Accountant Role consists of one grade level (14). Incumbents are responsible for the efficient day-to-day operation of the Liquor Distribution Accounting System. Primary responsibilities include preparing monthly financial reports and the annual report for the Liquor Enterprise Fund, maintaining perpetual inventory and physical inventory, and managing accounts receivable. Primary contacts are with the division administrator, Liquor Distribution Specialists, Financial and Asset Management Team, liquor franchisees, other state agencies, and internal/external customers.

## Working Conditions

Considerable mental stress due to workload, deadlines, and nature of work; particularly during the biennial budget and year-end processes. Extensive computer and keyboard use.

## Education and Experience

- Grade 14: competencies and degrees of proficiency are typically acquired through a combination of education and experience equivalent to a bachelor's degree in accounting or high school graduation, college-level coursework in accounting, and four years of accounting experience with emphasis on computer spreadsheets and databases. Other combinations of education and experience will be evaluated on an individual basis.

## Department Core Competencies

In addition to the role specific competencies, there are four, department core competencies that all employees are expected to successfully achieve. These are:

- *Interpersonal Skills:* Builds constructive and effective relationships with internal and external customers and is committed to meeting customer needs in a timely and accurate manner. Listens actively and attentively and demonstrates an appreciation of other perspectives. Builds the appropriate rapport required to do business. Openly demonstrates an understanding of and respect for the value of co-workers' contributions to the department mission.
- *Decision-Making and Accountability:* Considers the department's vision, mission, and values in making decisions and taking actions. Identifies and considers possible alternatives before making decisions. Bases decisions on achieving desired outcomes pursuant to the departmental business plan or management direction. Uses a combination of analysis, experience, and sound judgment that results in fairness and consistency, while being accountable for actions. When serious ethical issues are at stake, takes all necessary actions.
- *Commitment to Continuous Improvement:* Ability and willingness to continually seek greater efficiency in agency programs, is results driven, and meets changing requirements in work or direction. Adapts to changing conditions and work responsibilities. Accepts constructive criticism and suggestions and uses them to improve performance.
- *Personal and Work Ethics:* Creates own measures of excellence, and practices what he/she promotes. Sets goals that provide challenges and measures goal attainment regularly. Displays a contagious optimism about the work to be done. Goes beyond traditional ways to address issues despite obstacles or resistance. Is able to generate ideas, fresh perspectives,

and original approaches and engages in open-minded thinking. Employs strategies to promote ideas and proposals to increase probability of acceptance. Mentors others to improve the performance necessary to achieve success. Reflects a belief that the results achieved are a direct result of his/her personal decisions and actions.

## **Grade Levels**

Each grade level lists the essential duties that describe work performed 50 percent or more of the time (predominant work). Established work plans identify day-to-day tasks.

### **Grade 14**

#### Predominant / Essential Duties

- Responsible for efficient day-to-day operation of the Liquor Distribution Accounting System.
- Monitor monthly expenditures; authorize and ensure monthly payments.
- Prepare monthly financial reports and annual report for the Liquor Enterprise Fund, which has annual revenues of over \$70 million, using data from multiple accounting systems.
- Maintain perpetual inventory within accounting system and perform/organize physical inventory, which includes maintaining and updating multiple inventory spreadsheets.
- Evaluate, establish, and modify internal controls required to maintain the integrity of the liquor distribution accounting operations.
- Manage franchisees' accounts receivable ensuring payments are made timely according to Montana Code Annotated (MCA), Title 16.
- Prepare for and participate in hearings for agency liquor store late payment cases and recommend consequences.
- Monitor probationary accounts receivable and recommend closure of agency stores for noncompliance.
- Perform physical inventory and enter adjustments for confiscated liquor from closed stores.
- Identify and resolve customer service, product supply, and distribution accounting problems.
- Analyze financial positions of agency liquor stores that apply for a commission rate review according to MCA, Title 16, and Administrative Rules of Montana (ARM).
- Assist in preparation, and participate in, hearings for agency commission rate review cases.
- Administer annual agency commission rates according to House Bill 348.
- Assist in the development of the Liquor Enterprise Budget.
- Evaluate cash position and determine minimum allowable balance, giving consideration to the period, pending disbursements, and projected accounts receivable receipts.
- Recommend the amount of the final profit transfer to the general fund at the close of the fiscal year, giving consideration to pending disbursements, projected accounts receivable receipts, and working capital needs.
- Project future profit transfers to the general fund by developing a four-year projection of net income from operations giving consideration to commission rate changes.
- Review distribution accounting reports for reasonableness.
- Provide information to state auditors on fiscal matters, respond to audit issues, and carry out applicable audit recommendations.

## **Competencies and Degrees of Proficiency**

The Competency/Proficiency Chart identifies the role specific competencies, degrees of proficiency, and guidance required for each grade level. Role specific competencies describe the knowledge, skills, and abilities required to perform the essential duties. The degrees of proficiency indicate the difficulty and/or complexity level of the tasks and assignments.

## Competency/Proficiency Chart – Liquor Accountant Role

Competencies	Grade 14 Minimal Guidance
Demonstrated ability to think creatively and recommend innovative solutions.	B
Proactively focus efforts and energy on successfully attaining goals and objectives, assuming accountability for decisions, actions, and results. Follow issues through to completion.	B
Demonstrates initiative, sound judgment, efficiency, independence, and reliability in the completion of tasks, projects, and other major responsibilities.	B
Demonstrated ability to provide timely and effective written, oral, and interpersonal communication.	B
Demonstrates knowledge and skill of word processing, spreadsheet, database, and software applications/programs relative to the role.	B
Demonstrated knowledge of statutes, legislative guidelines, and state/department policies and procedures to meet the overall responsibilities of the department's liquor-related accounting functions.	B
Demonstrated knowledge of theories and practices of accounting, including various accounting systems.	B
Demonstrated knowledge to monitor negotiated department contracts to ensure compliance with accounting policies and procedures.	A
Demonstrated ability to resolve problems.	B
Demonstrated analytical skills relative to the role.	B
Demonstrated skill and ability to work on multiple tasks and manage time effectively.	B
Demonstrated knowledge of IRIS, Statewide Accounting Budgeting Human Resource System (SABHRS), Montana Budget Appropriations Reporting System (MBARS) and state laws, policies, and procedures.	C
Demonstrated ability to be accurate and detail orientated.	C
Demonstrated knowledge of inventory control.	B

### Degree of Proficiency

A: A degree of knowledge, skill, or ability commensurate with elementary-level tasks and assignments.

B: A degree of knowledge, skill, or ability commensurate with intermediate-level tasks and assignments.

C: A degree of knowledge, skill, or ability commensurate with advanced-level tasks and assignments.

D: An advanced degree of knowledge, skill, or ability commensurate with considerable experience and the application of the competency to non-standard tasks and assignments.

E: The most advanced degree of knowledge, skill, or ability, evidencing complete mastery and understanding of the subject.